## AMENDMENTS TO THE DRAWINGS

The attached sheet of drawings includes changes to Fig. 4. This sheet, which includes Fig. 4, replaces the original sheet including Fig. 4. In Figure 4, "24d" has been changed to "24a" to be consistent with the specification.

## **REMARKS**

This is in response to the Office Action dated April 16, 2008. Claims 1-20 are currently pending.

Applicant notes with appreciation the Examiner's indication that claims 4 and 9 contain allowable subject matter. In this respect, allowable claims 4 and 9 have essentially been rewritten in independent form. Claims 4 and 9 (and the claims dependent thereon) are in condition for allowance.

Claim 1 stands rejected under Section 102 as being allegedly anticipated by Yoshimi.

This Section 102 rejection is respectfully traversed.

Claim 1 as amended requires that "the first and second layers included in each of the spacers are formed on the counter substrate over at least a part of a black matrix layer so that portions of the first and second layers, in at least a part of areas where the first and second layers do not overlap, are substantially coplanar." For example and without limitation, Figs. 4 and 6 of the instant application illustrate that the first substrate 1 is an active substrate and the second substrate 2 is a counter substrate, wherein the first and second laminated layers 24a, 24b of the spacers are formed on the counter substrate 2 over at least part of a black matrix layer 22, so that portions of the first and second layers 24a, 24b of a given spacer, in at least part of areas where the first and second layers 24a, 24b do not overlap, are substantially coplanar.

Yoshimi (JP '682) fails to disclose or suggest the aforesaid italicized features of claim 1. First, JP '682 does not disclose or suggest forming layers 35 over a black matrix (BM) on a counter substrate. Second, no portions of layers 35 of a given spacer in Figs. 8-9 of JP '682 are coplanar. Thus, claim 1 defines over the cited art.

Moreover, the aforesaid italicized features of claim 1 are advantageous for certain

example non-limiting reasons as follows. For example and without limitation, by providing the

first and second layers on the counter substrate over at least a part of a black matrix layer so that

portions of the first and second layers are substantially coplanar, the area where the first and

second layers overlap can be substantially constant regardless of accuracy in alignment of a

resist. Further, each spacer having the feature can have a base with substantially the same area,

and thus each such spacer in the plane can have substantially the same hardness. Therefore, it is

possible to manufacture an LCD panel with higher in-plane uniformity. Additionally, in each

spacer with the aforesaid italicized feature, the area of a portion where the second layer may be

in contact with the counter substrate can be large; consequently, the second layer is less likely to

be detached from the counter substrate thereby reducing the likelihood of the spacer moving.

Because the spacer is less likely to deform, it is less likely to change in thickness.

It is respectfully requested that all rejections be withdrawn. All claims are in condition

for allowance.

Respectfully submitted,

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